



THE REPUBLIC OF THE GAMBIA  
**MINISTRY OF FINANCE AND ECONOMIC AFFAIRS**  
THE QUADRANGLE, BANJUL, THE GAMBIA.

**MAY 2021  
EXPENDITURE BRIEF**

**PREPARED BY THE DIRECTORATE OF BUDGET**

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## INTRODUCTION

This brief presents an analysis of central government expenditure from January to May 2021. It also aims to inform Senior Management on the composition of total expenditure by different classification, highlighting the absorption capacity of different budget entities (BEs). It also gives an indication of expenditure trends compared to the same period a year earlier.

It should be noted that all expenditure referred to in this brief is solely Government Local Fund (GLF), and the report does not factor any donor funds (loans and grants), including projects across the country.

## TOTAL GOVERNMENT EXPENDITURE

Government's total expenditure as of end May 2021 amounted to **D7.88 Billion**, representing a 13 percent increase from the same period last year.

**Table 1: Composition of Central Government Expenditure for May 2021**

Budget Class	Jan-May 2021 Exp.	% of Total Expe	Jan-May 2020 Exp.	% of Total Expenditure	Y-o-Y Growth
Personnel Emoluments	1,863,648,305.96	24%	1,806,232,956	25%	3%
Other Recurrent	1,466,944,983.32	19%	2,180,575,806	31%	-33%
Subvention	1,331,426,779.31	17%	1,440,278,532	20%	-8%
Debt Service	1,949,076,844.00	25%	1,170,771,636	16%	66%
Capital Development	1,273,253,195.40	16%	504,346,240	7%	152%
<b>Total Expenditure</b>	<b>7,884,350,107.99</b>	<b>100%</b>	<b>7,102,205,171</b>	<b>100%</b>	<b>11%</b>

**Source: IFMIS**

Personnel Emolument (PE) and Other Recurrent (OC) collectively consumed 43 percent of total expenditure. Meanwhile, PE has increased from D1.81 billion to D1.86 billion, representing a growth of 3 percent.

In comparison to last year, Debt Service increased by 66 percent from D1.17 million to D1.95 billion, whilst expenditure on Development has increased by 152 percent.

**Table 2: Composition of Central Government Expenditure for May 2021 compared to Approved budget**

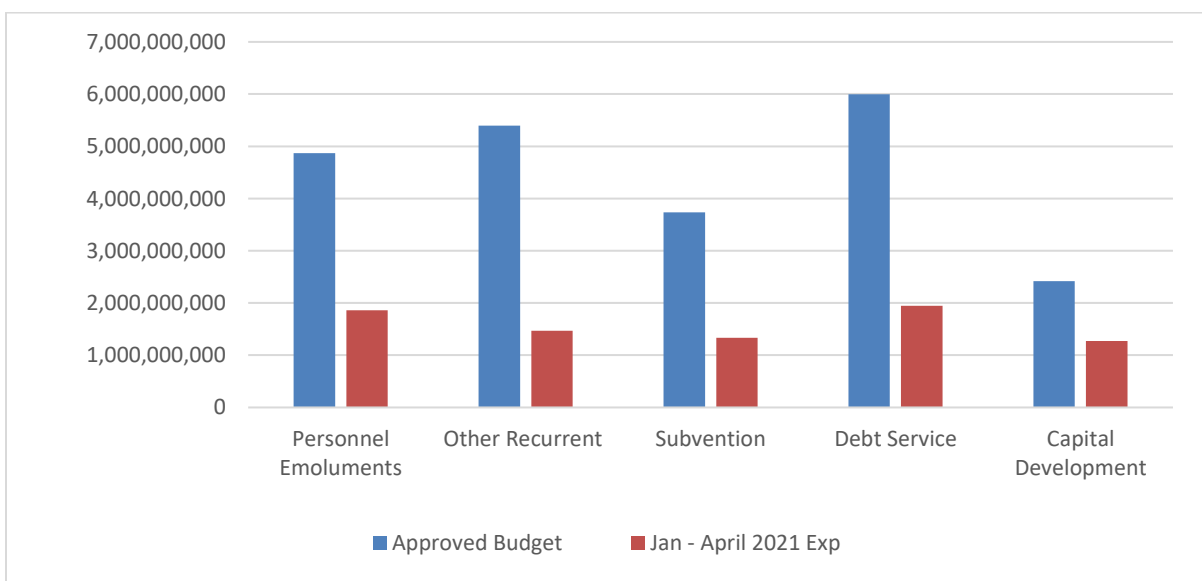
Budget Class	Approved Budget	Jan-May 2021 Exp.	% of Approved Budget Spent
Personnel Emoluments	4,866,723,000	1,863,648,306	38%
Other Recurrent	5,394,603,807	1,466,944,983	27%
Subvention	3,734,086,366	1,331,426,779	36%
Debt Service	5,999,484,701	1,949,076,844	32%
Capital Development	2,416,840,000	1,273,253,195	53%
<b>Total Expenditure</b>	<b>22,074,235,727</b>	<b>7,884,350,108</b>	<b>36%</b>

**Source: IFMIS**

Table 2 above compares the different budget classes against the 2021 approved budget, highlighting the absorption capacity by budget class. Capital Expenditure is the highest absorptive budget class, with 53 percent of its budget consumed as at end May 2021.

The different budget classes have collectively consumed 36 percent of the approved budget during the period under review.

**Chart 1: Central Government Expenditure for End May 2021 compared to Approved budget, Source: IFMIS**



**Table 3: Composition of Central Government Expenditure for End May 2021**

Personnel Emoluments	Jan-May 2021 Exp.	% of Total PE	Jan-May 2020 Exp.	% of Total PE2	Y-o-Y Growth
Basic Salary	870,012,535	47%	664,489,660	49%	31%
Contingency Payroll	0	0%	0.00	0%	0.0%
Allowances	866,043,577	46%	571,069,040	42%	52%
ECA	124,138,857	7%	105,156,511	8%	18%
Social Security Contributions	3,453,337	0.19%	3,865,789	0.29%	-11%
<b>Total PE</b>	<b>1,863,648,306</b>	<b>100%</b>	<b>1,344,580,999</b>	<b>100%</b>	<b>39%</b>

Personnel Emolument increased by 39 percent relative to last year. Basic Salary constitutes 47 percent of total PE, and registered a growth of 31 percent, increasing from D664 million in 2020 to D870 million in 2021. Allowances have also increased by 52 percent as compared to the same period last year, from D571 million to D866 million.

**Table 3A: Decomposition of Personnel Emolument for May 2021 compared to Approved Budget**

Personnel Emoluments	Approved Budget 2021	Jan-May 2021 Exp.	% of Approved Budget Spent
Basic Salary	2,236,215,149	870,012,535	39%
Contingency Payroll	200,000,000	0	0%
Allowances	2,170,210,000	866,043,577	40%
ECA	256,538,000	124,138,857	48%
Social Security Contributions	15,071,000	3,453,337	23%
<b>Total PE</b>	<b>4,866,723,000</b>	<b>1,863,648,306</b>	<b>38%</b>

**Source: IFMIS**

The table above shows the approved budget for PE as compared to May 2021 expenditure. ECA and Basic Salary have consumed 48 and 39 percent of their respective approved budgets during the period under review.

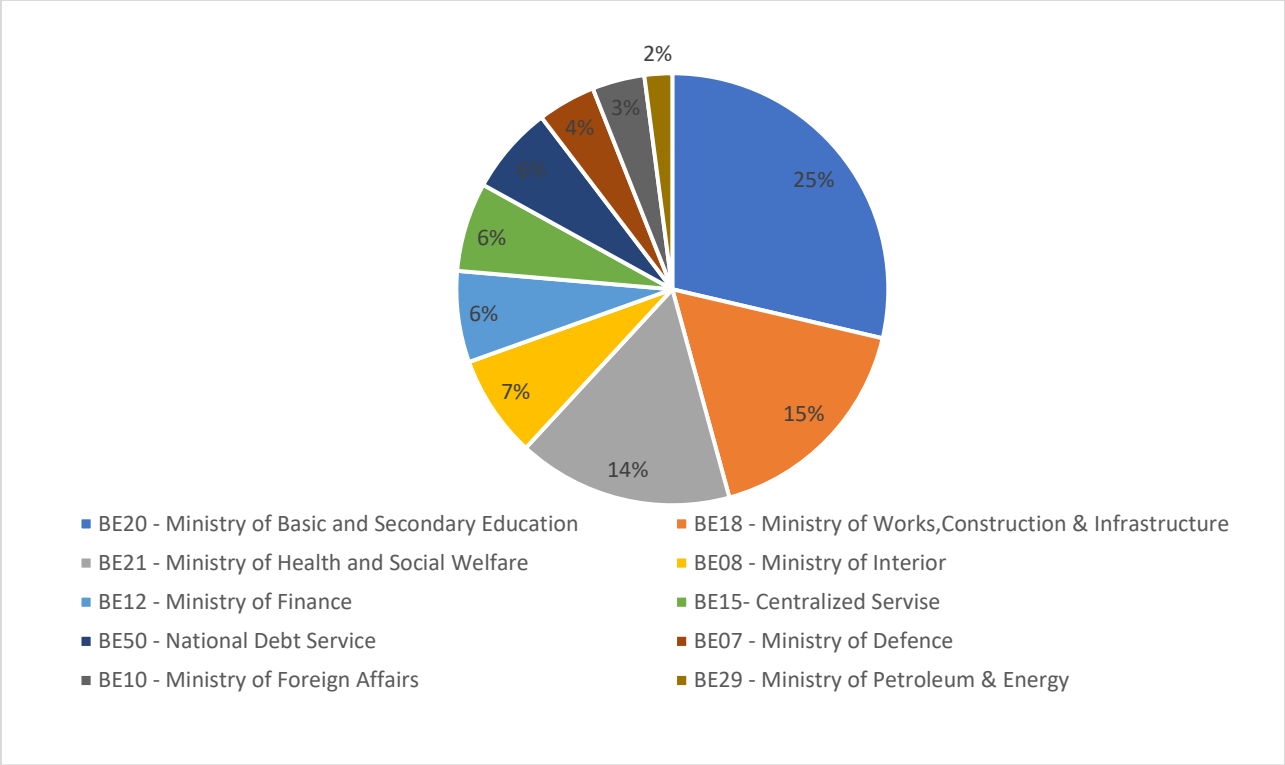
## TOP TEN SPENDING BUDGET ENTITIES (BEs)

The top ten highest spending Budget Entities collectively consumed 86 percent of total expenditure as of end May 2021. National Debt Service and The Ministry of Basic & Secondary Education are the highest spending ministries, consuming 25 and 15 percent of total expenditure respectively. The Ministry of Works, Construction & Infrastructures' spending has increased drastically over time by 121 percent, from D497 million in May 2020 to D1.09 billion in May 2021. This increase can be largely attributed to the increase in cost associated with the construction of roads.

**Source: IFMIS**

**Chart 2: Top Spending Budget Entities as at End May 2021**

Budget Entity	Jan-May 2020 Outturn	Jan-May 2021 Outturn	% of Total Expenditure 2021	Variance
BE50 - National Debt Service	898,915,245	1,949,076,844	25%	117%
BE20 - Ministry of Basic and Secondary Education	1,071,212,404	1,163,269,654	15%	9%
BE18 - Ministry of Works, Construction & Infrastructure	497,160,666	1,097,071,300	14%	121%
BE15- Centralized Service	1,541,807,876	521,665,940	7%	-66%
BE21 - Ministry of Health	552,145,601	464,669,217	6%	-16%
BE08 - Ministry of Interior	427,165,111	453,486,007	6%	6%
BE12 - Ministry of Finance	436,097,293	450,073,674	6%	3%
BE10 - Ministry of Foreign Affairs	343,207,038	296,386,809	4%	-14%
BE07 - Ministry of Defence	276,259,400	266,988,194	3%	-3%
BE29 - Ministry of Petroleum & Energy	19,146,242	141,290,679	2%	638%
<b>Sub Total</b>	<b>6,063,116,876</b>	<b>6,803,978,317</b>	<b>86%</b>	<b>12%</b>
<b>Total Expenditure</b>	<b>6,993,724,869</b>	<b>7,884,350,108</b>	<b>100%</b>	<b>13%</b>



**I. TOP TEN SPENDING BUDGET LINE**

Subvention and Roads & Bridges registered the highest expenditure, with D1.3 billion and D988million expended. Meanwhile, Land compensation consumed 75 percent of its approved budget as of end May 2021, while Roads & Bridges and Settlement of confirmed debts consumed 60 percent and 49 percent of their budgets respectively.

**Table 4: Top ten budget spending lines for end May 2021**

Line Item	Approved Budget for 2021	Jan-May 2021 Exp.	% of Budget line spent 2021	Jan-May 2020 Exp.	Y-o-Y Growth (%)
Subvention to Public Corp	3,432,086,000	1,331,426,779	39%	1,440,278,532	-8%
Roads and bridges	1,650,000,000	988,286,772	60%	440,593,200	124%
Settlement of Confirm Debts	417,000,000	206,120,669	49%	217,591,071	-5%
Input Subsidy	200,000,000	200,000,000	100%	0	
Operating cost	429,348,000	158,589,006	37%	155,280,293	2%
land Compensation	178,395,000	133,000,000	75%	0	
School Improvement Grant	291,984,000	112,316,620	38%	82,000,000	37%
Food and Food services	272,442,000	100,211,091	37%	115,937,195	-14%
General Pensions Benefits	300,000,000	96,387,263	32%	90,234,340	7%
Travel Expenses	252,580,000	94,387,262	37%	88,600,007	7%
Rent and Rates	252,366,000	86,852,099	34%	129,799,224	-33%
sub total	<b>7,676,201,000</b>	<b>3,507,577,562</b>	<b>46%</b>	<b>2,760,313,862</b>	<b>27%</b>
<b>Total Expenditure</b>	<b>22,074,236,000</b>	<b>7,884,350,108</b>	<b>36%</b>	<b>7,102,205,171</b>	<b>11%</b>

Source: IFMIS



## Annex 1: Budget Absorption by BE for End May 2021

BE	APPROVED BUDGET GLF 2021	Jan-May 2021 Exp.	% of Budget Absorbed	Jan-May 2020 Exp.
BE01 - Office of The President	627,443,812	212,784,128	34%	217,507,986
BE02 - National Assembly	246,406,737	52,028,690	21%	50,145,654
BE03 - Judiciary	181,771,775	55,688,605	31%	58,102,870
BE04 - Independent Electoral Commission	314,150,402	139,821,506	45%	7,555,984
BE05 - Public Service Commission	10,774,777	3,162,754	29%	1,785,151
BE06 - National Audit Office	128,200,228	25,483,829	20%	23,194,398
BE07 - Ministry of Defence	757,541,349	266,988,194	35%	276,259,400
BE08 - Ministry of Interior	1,037,282,618	453,486,007	44%	427,165,111
BE09 - Ministry of Tourism and Culture	37,809,589	10,007,662	26%	12,650,605
BE10 - Ministry of Foreign Affairs	923,311,478	296,386,809	32%	343,207,038
BE11 - Ministry of Justice	146,544,393	63,596,354	43%	82,214,620
BE12 - Ministry of Finance	1,013,197,461	450,073,674	44%	436,097,293
BE13 - Pensions and Gratuities	367,678,000	112,395,459	31%	107,048,033
BE14 - Ombudsman	21,882,944	7,211,061	33%	10,104,343
BE15 - Centralized Services	2,127,000,000	521,665,940	25%	1,541,807,876
BE16 - Ministry of Local Government and Lands	173,843,000	41,279,497	24%	25,620,213
BE17 - Ministry of Agriculture	402,753,336	96,503,005	24%	123,329,347
BE18 - Ministry of Works, Construction & Infrastructure	1,974,520,126	1,097,071,300	56%	497,160,666
BE19 - Ministry of Trade, Industry & Employment	101,236,036	31,406,515	31%	29,415,174
BE20 - Ministry of Basic and Secondary Education	2,811,691,288	1,163,269,654	41%	1,071,212,404
BE21 - Ministry of Health	1,602,626,438	464,669,217	29%	552,145,601
BE22 - Ministry of Youth & Sports	117,679,522	38,042,691	32%	21,395,279
BE23 - Ministry of Environment, Climate Change & Nat. Resources	218,866,796	57,309,695	26%	32,422,547
BE24 - Ministry of Comm, Info & Info Tech	80,588,977	14,960,985	19%	9,808,255
BE25 - Ministry of Fisheries, Water Res. & NA Matters	53,892,275	7,787,695	14%	9,928,202
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	274,159,669	75,234,260	27%	100,306,601
BE29 - Ministry of Petroleum & Energy	187,536,506	141,290,679	75%	19,146,242
BE31 - Ministry of Women, Children and Social Welfare	92,878,464	25,720,011	28%	8,072,731
BE 33-National Human Rights Commission	41,483,030	9,947,389	24%	
BE50 - National Debt Service	5,999,484,701	1,949,076,844	32%	898,915,245
<b>Grand Total</b>	<b>22,074,235,727</b>	<b>7,884,350,108</b>	<b>36%</b>	<b>6,993,724,869</b>

## Annex 2: Salaries and Allowances by Budget Entity for May 2021 compared to End May 2020

BE	Basic Salaries (BS)		BS Variation	Allowances		Allowance Variation
	Jan-May 2021	Jan-May2020		Jan-May2021	Jan-May2020	
BE01 - Office of The President	24,310,313	23,732,755	2%	22,823,563	22,414,596	2%
BE02 - National Assembly	9,287,275	9,150,805	1%	22,317,185	16,531,728	35%
BE03 - Judiciary	12,859,634	12,310,859	4%	33,064,282	26,318,178	26%
BE04 - Independent Electoral Commission	3,155,180	2,094,195	51%	8,858,058	2,618,000	238%
BE05 - Public Service Commission	947,461	660,400	43%	720,459	560,476	29%
BE06 - National Audit Office	8,499,904	4,764,491	78%	12,858,000	5,972,929	115%
BE07 - Ministry of Defence	90,620,964	88,808,166	2%	99,500,546	102,680,528	-3%
BE08 - Ministry of Interior	158,124,763	156,201,000	1%	160,974,336	129,851,710	24%
BE09 - Ministry of Tourism and Culture	835,305	858,720	-3%	651,483	628,325	4%
BE10 - Ministry of Foreign Affairs	39,687,948	59,318,261	-33%	23,959,151	137,296,889	-83%
BE11 - Attorney General's Chambers & Ministry of Justice	3,339,857	3,547,790	-6%	10,568,884	8,757,331	21%
BE12 - Ministry of Finance	8,360,383	8,522,732	-2%	35,001,577	39,135,209	-11%
BE14 - Ombudsman	3,647,622	3,585,570	2%	2,558,895	3,718,773	-31%
BE16 - Ministry of Local Government and Lands	11,661,256	12,604,734	-7%	7,731,840	6,223,298	24%
BE17 - Ministry of Agriculture	19,553,630	18,433,549	6%	14,023,524	12,795,389	10%
BE18 - Ministry of Works, Construction & Infrastructure	2,545,857	2,545,274	0%	1,738,238	1,972,849	-12%
BE19 - Ministry of Trade, Industry & Employment	2,851,606	2,816,257	1%	2,158,534	2,064,290	5%
BE20 - Ministry of Basic and Secondary Education	381,261,246	328,183,328	16%	312,718,028	266,026,569	18%
BE21 - Ministry of Health and Social Welfare	64,830,202	56,673,163	14%	71,577,849	57,657,066	24%
BE22 - Ministry of Youth & Sports	1,481,413	1,394,623	6%	957,290	862,082	11%
BE23 - Ministry of Environment, Climate Change & Nat. Resources	9,095,294	9,225,974	-1%	6,377,623	6,523,230	-2%
BE24 - Ministry of Comm, Info & Info Tech	2,244,036	1,994,292	13%	1,958,211	1,575,916	24%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	2,527,075	2,271,159	11%	1,907,399	1,723,987	11%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	1,708,599	1,734,616	-1%	1,073,929	1,048,938	2%
BE29 - Ministry of Petroleum & Energy	2,140,595	2,065,946	4%	1,682,516	1,515,088	11%
BE31 - Ministry of Women, Children and Social Welfare	2,713,370			2,286,703	-	
BE 33-National Human Rights Commission	1,721,746	-		5,995,475	-	
<b>Total</b>	<b>870,012,535</b>	<b>813,498,659</b>	<b>7%</b>	<b>866,043,577</b>	<b>856,473,375</b>	<b>1%</b>

### Annex 3: Salaries and Allowances by Budget Entity for May 2021 compared to Approved Budget 2021

BE	Basic Salaries (BS)			Allowances		
	Approved Budget	Jan-May 2021	% of Budget Spent	Approved Budget	Jan-May 2021	% of Budget Spent
BE01 - Office of The President	63,591,723	24,310,313	38%	56,797,563	22,823,563	40%
BE02 - National Assembly	22,857,162	9,287,275	41%	47,149,575	22,317,185	47%
BE03 - Judiciary	31,393,626	12,859,634	41%	66,478,149	33,064,282	50%
BE04 - Independent Electoral Commission	6,501,907	3,155,180	49%	8,120,700	8,858,058	109%
BE05 - Public Service Commission	1,793,284	947,461	53%	1,481,493	720,459	49%
BE06 - National Audit Office	26,903,260	8,499,904	32%	53,152,000	12,858,000	24%
BE07 - Ministry of Defence	242,072,576	90,620,964	37%	263,201,293	99,500,546	38%
BE08 - Ministry of Interior	408,534,538	158,124,763	39%	716,254,468	160,974,336	22%
BE09 - Ministry of Tourism and Culture	2,193,556	835,305	38%	1,616,033	651,483	40%
BE10 - Ministry of Foreign Affairs	153,089,824	39,687,948	26%	342,406,084	23,959,151	7%
BE11 - Attorney General's Chambers & Ministry of Justice	10,671,394	3,339,857	31%	22,529,019	10,568,884	47%
BE12 - Ministry of Finance	23,604,456	8,360,383	35%	90,789,025	35,001,577	39%
BE14 - Ombudsman	4,429,609	3,647,622	82%	3,681,271	2,558,895	70%
BE16 - Ministry of Local Government and Lands	44,976,096	11,661,256	26%	23,874,904	7,731,840	32%
BE17 - Ministry of Agriculture	47,062,838	19,553,630	42%	32,893,458	14,023,524	43%
BE18 - Ministry of Works, Construction & Infrastructure	6,906,229	2,545,857	37%	5,113,164	1,738,238	34%
BE19 - Ministry of Trade, Industry & Employment	7,101,268	2,851,606	40%	5,484,768	2,158,534	39%
BE20 - Ministry of Basic and Secondary Education	915,642,100	381,261,246	42%	656,574,824	312,718,028	48%
BE21 - Ministry of Health and Social Welfare	150,274,500	64,830,202	43%	169,901,531	71,577,849	42%
BE22 - Ministry of Youth & Sports	3,589,339	1,481,413	41%	2,190,183	957,290	44%
BE23 - Ministry of Environment, Climate Change & Nat. Resources	23,103,243	9,095,294	39%	16,283,553	6,377,623	39%
BE24 - Ministry of Comm, Info & Info Tech	5,110,834	2,244,036	44%	3,951,643	1,958,211	50%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	5,867,453	2,527,075	43%	4,374,822	1,907,399	44%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	6,266,656	1,708,599	27%	4,143,013	1,073,929	26%
BE29 - Ministry of Petroleum & Energy	5,212,204	2,140,595	41%	3,628,446	1,682,516	46%
BE31 - Ministry of Women, Children and Social Welfare	12,230,174	2,713,370	22%	9,171,609	2,286,703	25%
BE 33-National Human Rights Commission	5,235,300	1,721,746	33%	19,438,800	5,995,475	31%
<b>Total</b>	<b>2,236,215,149</b>	<b>870,012,535</b>	<b>39%</b>	<b>2,630,681,391</b>	<b>866,043,577</b>	<b>33%</b>

Source: IFMIS

#### Annex 4: Subvention by Budget Entity for End May 2021 compared to End May 2020

BE	2021	2020	Variation
BE01 OP	62,830,977	44,575,910	41%
BE07 MOD	1,250,000	1,250,000	0%
BE08 MOI	63,038,691	45,000,000	40%
BE09 MOTC	7,450,000	9,375,000	-21%
BE11 MOJ	42,697,500	59,374,565	-28%
BE12 MoFEA	309,889,646	286,912,303	8%
BE15 CENTRALIZED SERVICES	229,490,983	455,256,379	-50%
BE17 MOA	19,401,222	13,835,000	40%
BE18 MOTWI	12,998,200	10,700,000	21%
BE19 MOTRIE	16,599,900	16,050,000	3%
BE20 MOBSE	241,606,958	219,341,718	10%
BE21 MOHSW	265,850,220	222,871,052	19%
BE22 MOYS	26,713,233	10,475,106	155%
BE23 MECCNAR	11,299,999	10,180,700	11%
BE27 MOHERST	35,991,998	35,080,800	3%
<b>Total Subventions</b>	<b>1,347,109,527</b>	<b>1,440,278,533</b>	<b>-6%</b>

Source: IFMIS

#### Annex 5: Subvention by Budget Entity for End May 2021 compared to Approved budget

BE	Approved Budget	Jan-May 2021	% of Budget Absorbed	Jan-May 2020
BE01 OP	146,914,026	47,148,229	32%	44,575,910
BE06 NAO	2,000,000		0%	
BE07 MOD	2,000,000	1,250,000	63%	1,250,000
BE08 MOI	111,200,000	63,038,691	57%	45,000,000
BE09 MOTC	20,400,000	7,450,000	37%	9,375,000
BE11 MOJ	81,108,980	42,697,500	53%	59,374,565
BE12 MoFEA	699,854,800	309,889,646	44%	286,912,303
BE15 CENTRALIZED SERVICES	980,000,000	229,490,983	23%	455,256,379
BE 16 MoLRG	16,000,000		0%	-
BE17 MOA	53,356,940	19,401,222	36%	13,835,000
BE18 MOTWI	39,623,449	12,998,200	33%	10,700,000
BE19 MOTRIE	51,168,399	16,599,900	32%	16,050,000
BE20 MOBSE	594,070,837	241,606,958	41%	219,341,718
BE21 MOHSW	727,508,935	265,850,220	37%	222,871,052
BE22 MOYS	73,200,000	26,713,233	36%	10,475,106
BE23 MECCNAR	27,400,000	11,299,999	41%	10,180,700
BE24 MOICI	12,000,000		0%	
BE27 MOHERST	96,280,000	35,991,998	37%	35,080,800
<b>Total Subventions</b>	<b>3,734,086,366</b>	<b>1,331,426,779</b>	<b>36%</b>	<b>1,440,278,533</b>

Source: IFMIS

